

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 286 be amended to read as follows:

1       Page 1, between the enacting clause and line 1, begin a new  
2 paragraph and insert:

3       "SECTION 1. IC 6-1.1-1-8.8 IS ADDED TO THE INDIANACODE  
4 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
5 1, 2004]: **Sec. 8.8. "Mailing address" means an address to which**  
6 **certified mail may be delivered. The term does not include a post**  
7 **office box."**

8       Page 2, between lines 2 and 3, begin a new paragraph and insert:

9       "SECTION 2. IC 6-1.1-5-4 IS AMENDED TO READ AS  
10 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 4. (a) Except as  
11 provided in section 9 of this chapter, the county auditor shall keep a  
12 transfer book, arranged by townships, cities, and towns. In the transfer  
13 book, ~~he~~ **the auditor** shall enter a description, for the purpose of  
14 taxation, of land that is conveyed by deed or partition, the date of the  
15 conveyance, the names of the parties, and the ~~post office mailing~~  
16 address of the grantee.

17       (b) In addition, the auditor shall endorse on the deed or instrument  
18 of conveyance the words "duly entered for taxation subject to final  
19 acceptance for transfer", "not taxable", "has already been listed for  
20 taxation", or "duly entered for taxation". The deed or instrument must  
21 include on its face the ~~post office mailing~~ address of the grantee.

22       SECTION 3. IC 6-1.1-5.5-5, AS AMENDED BY P.L.90-2002,  
23 SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2004]: Sec. 5. The department of local government finance shall prescribe a sales disclosure form for use under this chapter. The form prescribed by the department of local government finance must include at least the following information:

- (1) The key number of the parcel (as defined in IC 6-1.1-1-8.5).
- (2) Whether the entire parcel is being conveyed.
- (3) The address of the property.
- (4) The date of the execution of the form.
- (5) The date the property was transferred.
- (6) Whether the transfer includes an interest in land, improvements, or both.
- (7) Whether the transfer includes personal property.
- (8) An estimate of any personal property included in the transfer.
- (9) The name and **mailing** address of each transferor and transferee.
- (10) The mailing address to which the property tax bills or other official correspondence should be sent.
- (11) The ownership interest transferred.
- (12) The classification of the property (as residential, commercial, industrial, agricultural, vacant land, or other).
- (13) The total price actually paid or required to be paid in exchange for the conveyance, whether in terms of money, property, a service, an agreement, or other consideration, but excluding tax payments and payments for legal and other services that are incidental to the conveyance.
- (14) The terms of seller provided financing, such as interest rate, points, type of loan, amount of loan, and amortization period, and whether the borrower is personally liable for repayment of the loan.
- (15) Any family or business relationship existing between the transferor and the transferee.
- (16) Other information as required by the department of local government finance to carry out this chapter."

Page 4, line 9, after "owner at the" insert "**mailing**".

Page 6, line 39, after "owner at the " insert "**mailing**".

Page 9, between lines 27 and 28, begin a new paragraph and insert:

"SECTION 10. IC 6-1.1-12.1-5, AS AMENDED BY P.L.245-2003, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 5. (a) A property owner who desires to obtain the deduction provided by section 3 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

1 (b) If notice of the addition to assessed valuation or new assessment  
2 for any year is not given to the property owner before April 10 of that  
3 year, the deduction application required by this section may be filed not  
4 later than thirty (30) days after the date such a notice is mailed to the  
5 property owner at the **mailing** address shown on the records of the  
6 township assessor.

7 (c) The deduction application required by this section must contain  
8 the following information:

9 (1) The name of the property owner.

10 (2) A description of the property for which a deduction is claimed  
11 in sufficient detail to afford identification.

12 (3) The assessed value of the improvements before rehabilitation.

13 (4) The increase in the assessed value of improvements resulting  
14 from the rehabilitation.

15 (5) The assessed value of the new structure in the case of  
16 redevelopment.

17 (6) The amount of the deduction claimed for the first year of the  
18 deduction.

19 (7) If the deduction application is for a deduction in a residentially  
20 distressed area, the assessed value of the improvement or new  
21 structure for which the deduction is claimed.

22 (d) A deduction application filed under subsection (a) or (b) is  
23 applicable for the year in which the addition to assessed value or  
24 assessment of a new structure is made and in the following years the  
25 deduction is allowed without any additional deduction application being  
26 filed. However, property owners who had an area designated an urban  
27 development area pursuant to a deduction application filed prior to  
28 January 1, 1979, are only entitled to a deduction for a five (5) year  
29 period. In addition, property owners who are entitled to a deduction  
30 under this chapter pursuant to a deduction application filed after  
31 December 31, 1978, and before January 1, 1986, are entitled to a  
32 deduction for a ten (10) year period.

33 (e) A property owner who desires to obtain the deduction provided  
34 by section 3 of this chapter but who has failed to file a deduction  
35 application within the dates prescribed in subsection (a) or (b) may file  
36 a deduction application between March 1 and May 10 of a subsequent  
37 year which shall be applicable for the year filed and the subsequent  
38 years without any additional deduction application being filed for the  
39 amounts of the deduction which would be applicable to such years  
40 pursuant to section 4 of this chapter if such a deduction application had  
41 been filed in accordance with subsection (a) or (b).

42 (f) Subject to subsection (i), the county auditor shall act as follows:

43 (1) If a determination about the number of years the deduction is  
44 allowed has been made in the resolution adopted under section 2.5  
45 of this chapter, the county auditor shall make the appropriate  
46 deduction.

(2) If a determination about the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body. Upon receipt of the resolution stating the number of years the deduction will be allowed, the county auditor shall make the appropriate deduction.

(3) If the deduction application is for rehabilitation or redevelopment in a residentially distressed area, the county auditor shall make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 3 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) continues to use the property in compliance with any standards established under section 2(g) of this chapter; and

(2) files an application in the manner provided by subsection (e).

(h) The township assessor shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

(i) Before the county auditor acts under subsection (f), the county auditor may request that the township assessor of the township in which the property is located review the deduction application.

(j) A property owner may appeal the determination of the county auditor under subsection (f) by filing a complaint in the office of the clerk of the circuit or superior court not more than forty-five (45) days after the county auditor gives the person notice of the determination.

SECTION 11. IC 6-1.1-12.1-5.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 5.1. (a) This subsection applies to:

(1) all deductions under section 3 of this chapter for property located in a residentially distressed area; and

(2) any other deductions for which a statement of benefits was approved under section 3 of this chapter before July 1, 1991.

In addition to the requirements of section 5(c) of this chapter, a deduction application filed under section 5 of this chapter must contain information showing the extent to which there has been compliance with the statement of benefits approved under section 3 of this chapter. Failure to comply with a statement of benefits approved before July 1, 1991, may not be a basis for rejecting a deduction application.

(b) This subsection applies to each deduction (other than a deduction for property located in a residentially distressed area) for which a statement of benefits was approved under section 3 of this chapter after June 30, 1991. In addition to the requirements of section 5(c) of this chapter, a property owner who files a deduction application under section 5 of this chapter must provide the county auditor and the designating body with information showing the extent to which there

has been compliance with the statement of benefits approved under section 3 of this chapter. This information must be included in the deduction application and must also be updated within sixty (60) days after the end of each year in which the deduction is applicable.

(c) Notwithstanding IC 5-14-3 and IC 6-1.1-35-9, the following information is a public record if filed under this section:

(1) The name and **mailing** address of the taxpayer.

(2) The location and description of the property for which the deduction was granted.

(3) Any information concerning the number of employees at the property for which the deduction was granted, including estimated totals that were provided as part of the statement of benefits.

(4) Any information concerning the total of the salaries paid to those employees, including estimated totals that were provided as part of the statement of benefits.

(5) Any information concerning the assessed value of the property, including estimates that were provided as part of the statement of benefits.

(d) The following information is confidential if filed under this section:

(1) Any information concerning the specific salaries paid to individual employees by the property owner.

(2) Any information concerning the cost of the property."

Page 14, line 33, delete "27" and insert "**25**".

Page 21, between lines 29 and 30, begin a new paragraph and insert:  
"SECTION 15. IC 6-1.1-22-8 IS AMENDED TO READ AS  
FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 8. (a) The county treasurer shall either:

(1) mail to the last known **mailing** address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records, or to the last known **mailing** address of the most recent owner shown in the transfer book a statement of current and delinquent taxes and special assessments; or

(2) transmit by written, electronic, or other means to a mortgagee maintaining an escrow account for a person who is liable for any property taxes or special assessments, as shown on the tax duplicate or special assessment records a statement of current and delinquent taxes and special assessments.

(b) The county treasurer may include the following in the statement:

(1) An itemized listing for each property tax levy, including:

(A) the amount of the tax rate;

(B) the entity levying the tax owed; and

(C) the dollar amount of the tax owed.

(2) Information designed to inform the taxpayer or mortgagee

1 clearly and accurately of the manner in which the taxes billed in  
2 the tax statement are to be used.

3 A form used and the method by which the statement and information,  
4 if any, are transmitted must be approved by the state board of accounts.  
5 The county treasurer may mail or transmit the statement and  
6 information, if any, one (1) time each year at least fifteen (15) days  
7 before the date on which the first or only installment is due. Whenever  
8 a person's tax liability for a year is due in one (1) installment under  
9 IC 6-1.1-7-7 or section 9 of this chapter, a statement that is mailed  
10 must include the date on which the installment is due and denote the  
11 amount of money to be paid for the installment. Whenever a person's  
12 tax liability is due in two (2) installments, a statement that is mailed  
13 must contain the dates on which the first and second installments are  
14 due and denote the amount of money to be paid for each installment.

15 (c) All payments of property taxes and special assessments shall be  
16 made to the county treasurer. The county treasurer, when authorized  
17 by the board of county commissioners, may open temporary offices for  
18 the collection of taxes in cities and towns in the county other than the  
19 county seat.

20 SECTION 16. IC 6-1.1-24-4, AS AMENDED BY P.L.139-2001,  
21 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
22 JULY 1, 2004]: Sec. 4. (a) Not less than twenty-one (21) days before  
23 the earliest date on which the application for judgment and order for  
24 sale of real property eligible for sale may be made, the county auditor  
25 shall send a notice of the sale by certified mail to:

- 26 (1) the owner of record of real property with a single owner; or
- 27 (2) to at least one (1) of the owners of real property with multiple
- 28 owners;

29 at the last **mailing** address of the owner for the property as indicated  
30 in the records of the county auditor. The county auditor shall prepare  
31 the notice in the form prescribed by the state board of accounts. The  
32 notice must set forth the key number, if any, of the real property and  
33 a street address, if any, or other common description of the property  
34 other than a legal description. The notice must include the statement set  
35 forth in section 2(a)(4) of this chapter. The county auditor must present  
36 proof of this mailing to the court along with the application for  
37 judgment and order for sale. Failure by an owner to receive or accept  
38 the notice required by this section does not affect the validity of the  
39 judgment and order. The owner of real property shall notify the county  
40 auditor of the owner's correct **mailing** address. The notice required  
41 under this section is considered sufficient if the notice is mailed to the  
42 **mailing** address required by this section.

43 (b) This subsection applies to a county having a consolidated city.  
44 In addition to the notice required under subsection (a) for real property  
45 on the list prepared under section 1.5(e) of this chapter, the county

auditor shall prepare and mail the notice required under section 2.2 of this chapter no later than August 15 in the year in which the property is to be sold under this chapter.

(c) On or before the day of sale, the county auditor shall list, on the tax sale record required by IC 6-1.1-25-8, all properties that will be offered for sale.

SECTION 17. IC 6-1.1-25-4.5, AS AMENDED BY P.L.170-2003, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 4.5. (a) Except as provided in subsection (d), a purchaser or the purchaser's assignee is entitled to a tax deed to the property that was sold only if:

(1) the redemption period specified in section 4(a)(1) of this chapter has expired;

(2) the property has not been redeemed within the period of redemption specified in section 4(a) of this chapter; and

(3) not later than nine (9) months after the date of the sale:

(A) the purchaser or the purchaser's assignee; or

(B) in a county where the county auditor and county treasurer have an agreement under section 4.7 of this chapter, the county auditor;

gives notice of the sale to the owner of record at the time of the sale and any person with a substantial property interest of public record in the tract or real property.

(b) A county is entitled to a tax deed to property on which the county acquires a lien under IC 6-1.1-24-6 and for which the certificate of sale is not sold under IC 6-1.1-24-6.1 only if:

(1) the redemption period specified in section 4(b) of this chapter has expired;

(2) the property has not been redeemed within the period of redemption specified in section 4(b) of this chapter; and

(3) not later than ninety (90) days after the date the county acquires the lien under IC 6-1.1-24-6, the county auditor gives notice of the sale to:

(A) the owner of record at the time the lien was acquired; and

(B) any person with a substantial property interest of public record in the tract or real property.

(c) A purchaser of a certificate of sale under IC 6-1.1-24-6.1 is entitled to a tax deed to the property for which the certificate was sold only if:

(1) the redemption period specified in section 4(c) of this chapter has expired;

(2) the property has not been redeemed within the period of redemption specified in section 4(c) of this chapter; and

(3) not later than ninety (90) days after the date of sale of the certificate of sale under IC 6-1.1-24, the purchaser gives notice of the sale to:

- 1 (A) the owner of record at the time of the sale; and
- 2 (B) any person with a substantial property interest of public
- 3 record in the tract or real property.
- 4 (d) A purchaser or the purchaser's assignee is entitled to a tax deed
- 5 to the property that was sold under IC 6-1.1-24-5.5(b) only if:
- 6 (1) the redemption period specified in section 4(a)(4) of this
- 7 chapter has expired;
- 8 (2) the property has not been redeemed within the period of
- 9 redemption specified in section 4(a)(4) of this chapter; and
- 10 (3) not later than ninety (90) days after the date of the sale, the
- 11 purchaser or the purchaser's assignee gives notice of the sale to:
- 12 (A) the owner of record at the time of the sale; and
- 13 (B) any person with a substantial property interest of public
- 14 record in the tract or real property.
- 15 (e) The person required to give the notice under subsection (a), (b),
- 16 or (c) shall give the notice by sending a copy of the notice by certified
- 17 mail to:
- 18 (1) the owner of record at the time of the:
- 19 (A) sale of the property;
- 20 (B) acquisition of the lien on the property under IC 6-1.1-24-6;
- 21 or
- 22 (C) sale of the certificate of sale on the property under
- 23 IC 6-1.1-24;
- 24 at the last **mailing** address of the owner for the property, as
- 25 indicated in the records of the county auditor; and
- 26 (2) any person with a substantial property interest of public record
- 27 at the **mailing** address for the person included in the public record
- 28 that indicates the interest.
- 29 However, if the **mailing** address of the person with a substantial
- 30 property interest of public record is not indicated in the public record
- 31 that created the interest and cannot be located by ordinary means by the
- 32 person required to give the notice under subsection (a), (b), or (c), the
- 33 person may give notice by publication in accordance with IC 5-3-1-4
- 34 once each week for three (3) consecutive weeks.
- 35 (f) The notice that this section requires shall contain at least the
- 36 following:
- 37 (1) A statement that a petition for a tax deed will be filed on or
- 38 after a specified date.
- 39 (2) The date on or after which the petitioner intends to petition for
- 40 a tax deed to be issued.
- 41 (3) A description of the tract or real property shown on the
- 42 certificate of sale.
- 43 (4) The date the tract or real property was sold at a tax sale.
- 44 (5) The name of the:
- 45 (A) purchaser or purchaser's assignee;



- 1 (B) county that acquired the lien on the property under
- 2 IC 6-1.1-24-6; or
- 3 (C) person that purchased the certificate of sale on the
- 4 property under IC 6-1.1-24.
- 5 (6) A statement that any person may redeem the tract or real
- 6 property.
- 7 (7) The components of the amount required to redeem the tract or
- 8 real property.
- 9 (8) A statement that an entity identified in subdivision (5) is
- 10 entitled to reimbursement for additional taxes or special
- 11 assessments on the tract or real property that were paid by the
- 12 entity subsequent to the tax sale, lien acquisition, or purchase of
- 13 the certificate of sale, and before redemption, plus interest.
- 14 (9) A statement that the tract or real property has not been
- 15 redeemed.
- 16 (10) A statement that an entity identified in subdivision (5) is
- 17 entitled to receive a deed for the tract or real property if it is not
- 18 redeemed before the expiration of the period of redemption
- 19 specified in section 4 of this chapter.
- 20 (11) A statement that an entity identified in subdivision (5) is
- 21 entitled to reimbursement for costs described in section 2(e) of
- 22 this chapter.
- 23 (12) The date of expiration of the period of redemption specified
- 24 in section 4 of this chapter.
- 25 (13) A statement that if the property is not redeemed, the owner
- 26 of record at the time the tax deed is issued may have a right to the
- 27 tax sale surplus, if any.
- 28 (14) The street address, if any, or a common description of the
- 29 tract or real property.
- 30 (15) The key number or parcel number of the tract or real
- 31 property.
- 32 (g) The notice under this section must include not more than one (1)
- 33 tract or item of real property listed and sold in one (1) description.
- 34 However, when more than one (1) tract or item of real property is
- 35 owned by one (1) person, all of the tracts or real property that are
- 36 owned by that person may be included in one (1) notice.
- 37 (h) A single notice under this section may be used to notify joint
- 38 owners of record at the last **mailing** address of the joint owners for the
- 39 property sold, as indicated in the records of the county auditor.
- 40 (i) The notice required by this section is considered sufficient if the
- 41 notice is mailed to the **mailing** address required under subsection (e).
- 42 (j) The notice under this section and the notice under section 4.6 of
- 43 this chapter are not required for persons in possession not shown in the
- 44 public records.
- 45 (k) If the purchaser fails to:
- 46 (1) comply with subsection (c)(3); or

1 (2) petition for the issuance of a tax deed within the time permitted  
2 under section 4.6(a) of this chapter;  
3 the certificate of sale reverts to the county and may be retained by the  
4 county or sold under IC 6-1.1-24-6.1.

5 SECTION 18. IC 6-1.1-26-6 IS AMENDED TO READ AS  
6 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 6. (a) Notwithstanding  
7 the other provisions of this chapter, each county treasurer shall place  
8 the portion of a tax or special assessment payment which exceeds the  
9 amount actually due, as shown by the tax duplicate or special  
10 assessment records, in a special fund to be known as the "surplus tax  
11 fund". Amounts placed in the fund shall first be applied to the taxpayer's  
12 delinquent taxes in the manner provided in IC 6-1.1-23-5(b). The  
13 taxpayer may then file a verified claim for money remaining in the  
14 surplus tax fund. The county treasurer or county auditor shall require  
15 reasonable proof of payment by the person making the claim. If the  
16 claim is approved by the county auditor and the county treasurer, the  
17 county auditor shall issue a warrant to the taxpayer for the amount due  
18 the taxpayer.

19 (b) Not less frequently than at the time of each semiannual  
20 settlement, the county treasurer shall prepare duplicate schedules of all  
21 excess payments received. The schedules shall contain the name on the  
22 tax duplicate, the amount of excess paid, and the taxing district. The  
23 county treasurer shall deliver one (1) copy of the schedule to the county  
24 auditor. Within fifteen (15) days after receiving the schedule, the county  
25 auditor shall review the schedule, and if the county auditor concurs  
26 with the schedule, the county auditor shall notify the county treasurer  
27 that the notice required under subsection (d) may be sent. The county  
28 auditor shall preserve the schedule, and if a refund is subsequently  
29 made, he shall note on the schedule and notify the county treasurer of  
30 the date and amount of the refund. In addition, when money is  
31 transferred from the surplus tax fund to the county general fund under  
32 subsection (c), the county auditor shall note the date and amount of the  
33 transfer on the schedule.

34 (c) If an excess payment is not claimed within the three (3) year  
35 period after November 10 of the year in which the payment was made  
36 and the county treasurer has given the written notice required under  
37 subsection (d), the county auditor shall transfer the excess from the  
38 surplus tax fund into the general fund of the county. If the county  
39 treasurer has given written notice concerning the excess under  
40 subsection (d), the excess may not be refunded under subsection (a)  
41 after the expiration of that three (3) year time period.

42 (d) This subsection applies only if the amount of an excess payment  
43 is more than five dollars (\$5) and exceeds the amount applied under  
44 subsection (a) to property taxes that are delinquent at the time that the  
45 excess payment is transferred to the surplus tax fund. Not later than  
46 forty-five (45) days after receiving the notification from the county

auditor under subsection (b), the county treasurer shall give the taxpayer who made the excess payment written notice that the taxpayer may be entitled to a refund. The notice shall be mailed to the last known **mailing** address of the taxpayer as listed on the tax duplicate or the most current record of the county treasurer. The notice must contain at least the following information:

- (1) A statement that the taxpayer may be entitled to a refund because the taxpayer made an excess payment.
- (2) The amount of the refund.
- (3) Instructions on how to claim the refund.
- (4) The date before which the refund must be claimed under subsection (c).
- (5) An explanation that the amount of the refund will be reduced by any amount applied to property taxes that are delinquent.

SECTION 19. IC 6-1.1-42-27, AS AMENDED BY P.L.90-2002, SECTION 284, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 27. (a) A property owner who desires to obtain the deduction provided by section 24 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the **mailing** address shown on the records of the township assessor.

(c) The certified deduction application required by this section must contain the following information:

- (1) The name of each owner of the property.
- (2) A certificate of completion of a voluntary remediation under IC 13-25-5-16.
- (3) Proof that each owner who is applying for the deduction:
  - (A) has never had an ownership interest in an entity that contributed; and
  - (B) has not contributed;
 a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.
- (4) Proof that the deduction was approved by the appropriate designating body.
- (5) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

1 (6) The assessed value of the improvements before remediation  
2 and redevelopment.

3 (7) The increase in the assessed value of improvements resulting  
4 from remediation and redevelopment.

5 (8) The amount of the deduction claimed for the first year of the  
6 deduction.

7 (d) A certified deduction application filed under subsection (a) or (b)  
8 is applicable for the year in which the addition to assessed value or  
9 assessment of property is made and each subsequent year to which the  
10 deduction applies under the resolution adopted under section 24 of this  
11 chapter.

12 (e) A property owner who desires to obtain the deduction provided  
13 by section 24 of this chapter but who has failed to file a deduction  
14 application within the dates prescribed in subsection (a) or (b) may file  
15 a deduction application between March 1 and May 10 of a subsequent  
16 year which is applicable for the year filed and the subsequent years  
17 without any additional certified deduction application being filed for the  
18 amounts of the deduction which would be applicable to such years  
19 under this chapter if such a deduction application had been filed in  
20 accordance with subsection (a) or (b).

21 (f) On verification of the correctness of a certified deduction  
22 application by the assessor of the township in which the property is  
23 located, the county auditor shall, if the property is covered by a  
24 resolution adopted under section 24 of this chapter, make the  
25 appropriate deduction.

26 (g) The amount and period of the deduction provided for property  
27 by section 24 of this chapter are not affected by a change in the  
28 ownership of the property if the new owner of the property:

29 (1) is a person that:

30 (A) has never had an ownership interest in an entity that  
31 contributed; and

32 (B) has not contributed;

33 a contaminant (as defined in IC 13-11-2-42) that is the subject of  
34 the voluntary remediation, as determined under the written  
35 standards adopted by the department of environmental  
36 management;

37 (2) continues to use the property in compliance with any  
38 standards established under sections 7 and 23 of this chapter; and

39 (3) files an application in the manner provided by subsection (e).

1       (h) The township assessor shall include a notice of the deadlines for  
2       filing a deduction application under subsections (a) and (b) with each  
3       notice to a property owner of an addition to assessed value or of a new  
4       assessment."

5       Renumber all SECTIONS consecutively.  
      (Reference is to ESB 286 as printed February 20, 2004.)

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Representative Hasler